



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം,
തിങ്കൾ

Thiruvananthapuram,
Monday

2019 നവംബർ 18
18th November 2019

1195 വൃശ്ചികം 2
2nd Vrishchikam 1195

1941 കാർത്തികം 27
27th Karthika 1941

നമ്പർ
No.

2811

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P)No.186/2019/TAXES.

Dated, Thiruvananthapuram, 17th November, 2019

1st Vrischikam, 1195

S. R. O. No. 890/2019

In exercise of the powers conferred by section 57 of the Kerala General Sales Tax Act, 1963 (15 of 1963), (read with section 58A) thereof the Government of Kerala hereby make the following rules, further to amend the Kerala General Sales Tax Rules, 1963 namely:-

RULES

1. *Short title and commencement.*- (1) These rules may be called the Kerala General Sales Tax (Amendment) Rules, 2019.



(2) It shall come into force at once.

2. *Amendment of the Rules.*- In the Kerala General Sales Tax Rules, 1963,-

(1) in rule 21AA, the following proviso shall be inserted, namely:-

"Provided that bar attached hotels, who are defaulters in filing monthly e-return through Kerala Value Added Tax Information System, are given an option to file the returns manually for the return period upto 31st March, 2020, in Form No. 9A along with demand draft for the amount due as per the said return.";

(2) after Form No. 9, the following Form shall be inserted, namely:-

" THE KERALA GENERAL SALES TAX RULES, 1963

Form No. 9A

Return

[for Bar Attached Hotels]

(See Rule 21AA)

Date: DD/MM/YYYY

To

The Assessing Authority,

....., (Name of Circle)

....., (Place)

Year 2019-20

Return for the month of:.....

Nature of Return Original/Revised/Fresh

DEALER PARTICULARS

GSTIN/TIN No.

| | |
|---|------|
| Name of the dealer | |
| Address of the dealer (Principal Place) | |
| Details of Branch | |
| Phone No: | Mob: |
| Email: | |



1. TURNOVER DETAILS (for Non-compounded dealers)

| <i>Sl. No.</i> | <i>Commodity</i> | <i>Rate of Tax</i> | <i>Total Sales Turnover for the month</i> | <i>TAX due</i> | <i>Turn Over Tax due</i> | <i>Others</i> | <i>Total</i> |
|----------------|------------------|--------------------|---|----------------|--------------------------|---------------|---------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8)=(5)+(6)+ (7) |
| | | | | | | | |
| | | | | | | | |
| | Total | | | | | | |

2. LIQUOR TURNOVER TAX COMPOUNDING (For Compounded Dealers)

| <i>Turnover for the month</i> | <i>Compounded tax fixed for the year</i> | <i>Compounded tax due for the month</i> |
|-------------------------------|--|---|
| (1) | (2) | (3) |
| | | |

3. PURCHASE DETAILS

| <i>Nature of Transaction</i> | <i>Commodity</i> | <i>Rate of Tax</i> | <i>Total Purchase Value</i> |
|------------------------------|------------------|--------------------|-----------------------------|
| (1) | (2) | (3) | (4)=(2)+(3) |
| Local Purchase | | | |
| Interstate Purchase | | | |
| Import | | | |
| | | | |
| | Total | | |

4. DETAILS OF BILLS USED From - To



5. SUMMARY STATEMENT

| | |
|--|--|
| (i) Total Sales Tax payable (Rs.) | |
| (ii) Total Turnover Tax payable (KGST) (Rs.) | |
| (iii) Total Surcharge payable (KGST) (Rs.) | |
| (iv) Cess payable (KGST) (Rs.) | |
| (v) Interest | |
| (vi) Total payable (Rs.) | |
| | |

6. PAYMENT DETAILS

| <i>DD No.</i> | <i>Date</i> | <i>Bank</i> | <i>Branch</i> | <i>Amount (Rs.)</i> |
|---------------|-------------|-------------|---------------|---------------------|
| | | | | |
| TOTAL | | | | |

Note: Enclose the Demand Draft and statement of purchase along with the return.

Signature and Name of the Dealer/
Authorized representative".

By order of the Governor,
MANOJ JOSHI.,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As a large number of Indian Made Foreign Liquor dealers have defaulted in filing previous Kerala General Sales Tax returns, they could not e-file current Kerala General Sales Tax returns through Kerala Value Added Tax Information System. Thereby the Government suffered revenue loss. In the above circumstances, Government of Kerala, having considered it necessary in public interest so to do, have decided to permit the Indian Made Foreign Liquor dealers to file manual returns along with demand drafts for the payment of Turnover Tax due, upto 31st March, 2020.

The notification is intended to achieve the above object.

